

# **Washington State Auditor's Office**

## **Audit Report**

### **Audit Services**

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Report No. 58154

**OAK HARBOR SCHOOL DISTRICT No. 201**

Island County, Washington

September 1, 1995 Through August 31, 1996

Issue Date: April 11, 1997

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**OAK HARBOR SCHOOL DISTRICT NO. 201**  
**Island County, Washington**  
**September 1, 1995 Through August 31, 1996**

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**Independent Auditor's Report On Compliance With Laws And Regulations  
At The Financial Statement Level (Plus Additional State Compliance  
Requirements Per RCW 43.09.260)**

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Superintendent  
Oak Harbor School District No. 201  
Oak Harbor, Washington

We have audited the general-purpose financial statements, as listed in the table of contents, of Oak Harbor School District No. 201, Island County, Washington, as of and for the fiscal year ended August 31, 1996, and have issued our report thereon dated January 28, 1997.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Oak Harbor School District No. 201 is the responsibility of the district's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the district's compliance with certain provisions of laws, regulations, contracts, and grants.

We also performed additional tests of compliance with state laws and regulations as required by *Revised Code of Washington (RCW) 43.09.260*. This statute requires the State Auditor to inquire as to whether the district complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office. Our responsibility is to examine, on a test basis, evidence about the district's compliance with those requirements and to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the district and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with these provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under *Government Auditing Standards*.

This report is intended for the information of management and the superintendent and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag, CGFM  
State Auditor

January 28, 1997

OAK HARBOR SCHOOL DISTRICT NO. 201  
Island County, Washington  
September 1, 1995 Through August 31, 1996

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**Independent Auditor's Report On Internal Control Structure  
At The Financial Statement Level**

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Superintendent  
Oak Harbor School District No. 201  
Oak Harbor, Washington

We have audited the general-purpose financial statements of Oak Harbor School District No. 201, Island County, Washington, as of and for the fiscal year ended August 31, 1996, and have issued our report thereon dated January 28, 1997.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the district is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the district, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The matters involving the internal

control structure and its operation that we consider to be reportable conditions are included in the Schedule of Findings accompanying this report.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described in the Schedule of Findings is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the district in a separate letter dated January 28, 1997.

This report is intended for the information of management and the superintendent and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag, CGFM  
State Auditor

January 28, 1997

OAK HARBOR SCHOOL DISTRICT NO. 201  
Island County, Washington  
September 1, 1995 Through August 31, 1996

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Schedule Of Findings

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1. Internal Controls Over Associated Student Body (ASB) Funds At The Oak Harbor High School Student Store Need Improvement

Our audit of the internal controls and financial records of the student-run Oak Harbor High School Student Store revealed the following control weaknesses described in items a through c below. Despite clear direction from district administration and recommendations made in past audits, the student store advisor failed to incorporate the necessary internal controls into the student store procedures.

a. Lack of controls over cash

Controls over handling the cash collected in the student store needs improvement. The student store advisor has sole custody over the daily cash collections from the store before the students count the cash and reconcile the total to the cash register information. When the store advisor has sole custody of the daily receipts, the accountability for the money is lost and management cannot ensure that all money is deposited intact.

We recommend that accountability for the daily collections be retained by securing the money in a sealed envelope until it can be counted and reconciled.

b. Inadequate physical controls over inventory

Inventory control over items sold outside of the student store needs improvement. Students are allowed to take and sell sweatshirts outside of the student store and no procedures are followed to track the inventory and cash collected. Without proper controls, the students' store advisor is unable to ensure all unsold inventory is returned to the store and moneys are collected and deposited.

We recommend district officials establish procedures for the tracking of inventory taken and sold outside of the student store.

c. Lack of timely accounting records and reports

Several reports for the student store, including the inventory reconciliation, are required to be completed monthly. Our visit to the student store in January 1997, disclosed that none of the required monthly reports had been completed for the 1996-1997 school year which commenced September 1, 1996. The "Inventory Reconciliation Report" calculates the expected revenue for the month and provides a comparison with the actual revenue. Without this reconciliation, district administration cannot be sure that all moneys are being collected and deposited.

District administration is aware of these weaknesses and has issued directives to its staff to correct and/or strengthen the identified weaknesses. Specifically:

Memoranda dated June 9, 1993, from Assistant Business Manager Renee Wolfgang to George Way, Student Store Advisor states in part:

There are several Oak Harbor High School Student Store bookkeeping reports that are due to the business office on a monthly basis. I cannot stress enough that the timeliness and accuracy of these reports is crucial. I will expect the following reports in my office by the 15th of each month: Physical Inventory, Monthly Sales Summary, Reconciliation and Copy of Quarterly Excise Tax Return.

Memoranda dated March 3, 1995, from Superintendent Dr. Rick Schulte to Alerd Johnson, Vocational Director also states in part:

. . . the auditor recommends that we should do a unit inventory reconciliation on a monthly basis . . . it is most important for the reports to be completed in a timely fashion and for the unit inventory to be done in a manner that can help us reduce the shortages.

We recommend that all required reports be completed in a timely manner. We further recommend that the inventory reconciliation report be used to compare the expected revenue with the actual revenue collected for the month.

#### Auditee's Response

*The following actions have been implemented:*

1. **A. Lack of control over cash.** *Since the audit, the high school has purchased locking cash drawers to be used for the student store cash registers. At the end of each day, the drawers are removed, under the supervision of the two adults in charge: the student store advisor and the instructional assistant. The drawers are locked and placed in the high school safe until they can be taken to the classroom where the money is counted. We chose this method versus the sealed envelope which was being used; we feel it is a safer way of transporting the money. The key to the drawers is with the instructional assistant with a backup key in the principal's secretarial office.*
- B. Inadequate physical control over the inventory.** *I have attached a copy of an inventory sheet that the high school has developed and are beginning to use when students remove items from the student store to sell. The inventory sheets will be monitored by the student store advisor and instructional assistant and will become a component of the monthly accounting report.*
- C. Lack of accounting records report.** *An instructional assistant has been hired for 30 minutes a day, five days a week, and eight additional hours a month to assist with the monthly report, including inventory reconciliations. The timely reporting procedures will include the following reports and timelines:*



Daily sales and purchases report	.....	weekly
Inventory report	.....	the last day of each month
Preliminary report	.....	within one week of the new month
Final Report	.....	within 30 days of the Inventory Report

*The student store advisor will review all reports for reasonableness before they are submitted to the high school bookkeeper. The high school bookkeeper will have a schedule and will mark off the reports as they are received. Late reports will be reported to the vocational director and the high school principal within 24 hours of the deadline of the report.*

*The student store advisor, who is in charge of the student store, has indicated a lack of time on his part for completing the required reports. The extra help should allow the staff involved to comply with the requirements outlined in the finding.*

#### Auditor's Concluding Remarks

We would like to thank the school district's business director for her response to our report finding. Based upon the response, we believe the issue delineated in our report is being addressed. We will review this area in our subsequent audit.

We would also like to take this opportunity to express our appreciation for the assistance and cooperation we received throughout the audit.

OAK HARBOR SCHOOL DISTRICT NO. 201  
Island County, Washington  
September 1, 1995 Through August 31, 1996

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Independent Auditor's Report On Financial Statements

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Superintendent  
Oak Harbor School District No. 201  
Oak Harbor, Washington

We have audited the accompanying general-purpose financial statements of Oak Harbor School District No. 201, Island County, Washington, as of and for the fiscal year ended August 31, 1996. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above do not include the general fixed asset account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of Oak Harbor School District No. 201 as of August 31, 1996, and the results of operations for the fiscal year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 28, 1997, on our consideration of the district's internal control structure and a report dated January 28, 1997, on its compliance with laws and regulations.

Brian Sonntag, CGFM  
State Auditor

January 28, 1997

**OAK HARBOR SCHOOL DISTRICT No. 201**  
**Island County, Washington**  
**September 1, 1995 Through August 31, 1996**

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**Independent Auditor's Report On Supplementary Information**  
**Schedule Of Federal Financial Assistance**

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Superintendent  
Oak Harbor School District No. 201  
Oak Harbor, Washington

We have audited the general-purpose financial statements of Oak Harbor School District No. 201, Island County, Washington, as of and for the fiscal year ended August 31, 1996, and have issued our report thereon dated January 28, 1997. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of Oak Harbor School District No. 201 taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in the schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Brian Sonntag, CGFM  
State Auditor

January 28, 1997

**OAK HARBOR SCHOOL DISTRICT NO. 201**  
**Island County, Washington**  
**September 1, 1995 Through August 31, 1996**

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**Independent Auditor's Report On Compliance With The General Requirements  
Applicable To Federal Financial Assistance Programs**

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Superintendent  
Oak Harbor School District No. 201  
Oak Harbor, Washington

We have audited the general-purpose financial statements of Oak Harbor School District No. 201, Island County, Washington, as of and for the fiscal year ended August 31, 1996, and have issued our report thereon dated January 28, 1997.

We have applied procedures to test the district's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the fiscal year ended August 31, 1996:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-Free Workplace Act
- Administrative requirements

The following requirements were determined to be not applicable to its federal financial assistance programs:

- Davis-Bacon Act
- Relocation assistance and real property acquisition
- Subrecipient monitoring

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's (OMB) *Compliance Supplement for Single Audits of State and Local Governments* or alternative procedures. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the district's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the district had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the superintendent and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag, CGFM  
State Auditor

January 28, 1997

**OAK HARBOR SCHOOL DISTRICT No. 201**  
**Island County, Washington**  
**September 1, 1995 Through August 31, 1996**

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**Independent Auditor's Report On Compliance With Specific Requirements**  
**Applicable To Major Federal Financial Assistance Programs**

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Superintendent  
Oak Harbor School District No. 201  
Oak Harbor, Washington

We have audited the general-purpose financial statements of Oak Harbor School District No. 201, Island County, Washington, as of and for the fiscal year ended August 31, 1996, and have issued our report thereon dated January 28, 1997.

We also have audited the district's compliance with the requirements applicable to its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the fiscal year ended August 31, 1996. Those requirements include:

- types of services allowed or unallowed
- eligibility
- matching, level of effort, or earmarking
- reporting
- special tests and provisions related to parental involvement, program evaluations, private school participation, schoolwide projects, and period of availability of funds for the Title I Program (CFDA 84.010) as described in the OMB *Compliance Supplement for Single Audits of State and Local Governments, Catalog of Federal Domestic Assistance*, and grant agreement/contract
- claims for advances and reimbursements
- amounts claimed or used for matching

The management of the district is responsible for the district's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the district's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, Oak Harbor School District No. 201 complied, in all material respects, with the requirements referred to in the second paragraph of this report that are applicable to its major federal financial assistance programs for the fiscal year ended August 31, 1996.

This report is intended for the information of management and the superintendent and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag, CGFM  
State Auditor

January 28, 1997

**OAK HARBOR SCHOOL DISTRICT No. 201**  
**Island County, Washington**  
**September 1, 1995 Through August 31, 1996**

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**Independent Auditor's Report On Internal Control Structure Used In  
Administering Federal Financial Assistance Programs**

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Superintendent  
Oak Harbor School District No. 201  
Oak Harbor, Washington

We have audited the general-purpose financial statements of Oak Harbor School District No. 201, Island County, Washington, as of and for the fiscal year ended August 31, 1996, and have issued our report thereon dated January 28, 1997. We have also audited their compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated January 28, 1997.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the district complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit, we considered the district's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and on compliance with requirements applicable to major federal assistance programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated January 28, 1997.

The management of the district is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that:

- Assets are safeguarded against loss from unauthorized use or disposition.
- Transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.



- Federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- **Accounting Controls**
  - Cash receipts
  - Cash disbursements
  - Receivables
  - Accounts payable
  - Purchasing and receiving
  - Payroll
  - Inventory control
  - General ledger
- **General Requirements**
  - Political activity
  - Civil rights
  - Cash management
  - Federal financial reports
  - Allowable costs/cost principles
  - Drug-Free Workplace Act
  - Administrative requirements
- **Specific Requirements**
  - Types of services
  - Eligibility
  - Matching, level of effort, earmarking
  - Reporting
  - Special requirements
- **Claims For Advances And Reimbursements**
- **Amounts Claimed Or Used For Matching**

For all of the applicable internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

The following internal control structure categories were determined to be insignificant to federal financial assistance programs:

- **Accounting Controls**
  - Property, plant, and equipment

- **General Requirements**

- Davis-Bacon Act

- Relocation assistance and real property acquisition

- Subrecipient monitoring

During the fiscal year ended August 31, 1996, the district expended 81.5 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to the district's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses.

This report is intended for the information of management and the superintendent and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag, CGFM  
State Auditor

January 28, 1997

OAK HARBOR SCHOOL DISTRICT NO. 201  
Island County, Washington  
September 1, 1995 Through August 31, 1996

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**Status Of Prior Findings**

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The findings contained in the prior audit report were resolved as follows:

1. Controls Over Enrollment Reporting Should Be Improved

Resolution: Resolved.

2. Oak Harbor School District Officials Should Comply With Handicapped Program And Impact Aid Program Requirements For Timely Individualized Education Programs

Resolution: Resolved.